REMARKS

Claims 20-35 are pending. Applicants have carefully considered the Office Action dated December 4, 2006 ("Office Action") in this Application. Applicants present the above amendments and following remarks in a sincere attempt to place this Application in condition for allowance. Applicants have previously withdrawn Claims 1-7, 14, and 19. Applicants have cancelled Claims 7-13 and 15-18 in this Response. Applicants have added New Claims 20-35 in this Response. Applicants respectfully request reconsideration and allowance in light of the above amendments and the following remarks.

Applicants wish to thank the Examiner for the courtesy of a telephone interview conducted on February 28, 2007. During the interview, the above amendments were discussed.

The Specification stands objected to as allegedly non-descriptive. Specifically, the Examiner stated that a new Title is required, "that is clearly indicative of the invention to which the claims are directed." Office Action, Page 3. Applicants respectfully traverse this objection. Nevertheless, Applicants have amended the Title in this Response to recite, "SYSTEM AND METHOD FOR TRACKING MESSAGES BETWEEN A PROCESSING UNIT AND AN EXTERNAL DEVICE." Accordingly, Applicants respectfully request that the objection to the Specification be withdrawn.

Claims 7 and 15-18 stand rejected under 35 U.S.C. §101 as allegedly "because the claimed invention lacks a tangible result." Office Action, Page 3. Claims 12-13 and 17-18 stand rejected under 35 U.S.C. §101 as allegedly directed to non-statutory subject matter. *See* Office Action, Page 4. Applicants have cancelled Claims 7, 12-13, and 15-18 in this Response. Therefore, Applicants respectfully submit that these rejections are now moot.

Claims 7-13 and 15-18 stand rejected under 35 U.S.C. §102(b) as allegedly anticipated by U.S. Patent Publication No. 2002-0032796 by Van Loo ("Van Loo"). Applicants respectfully traverse these rejections. However, Applicant has cancelled Claims 7-13 and 15-18 in this Response. Applicants have added new Claims 20-35 in this Response. Applicant respectfully submit that Van Loo does not teach the unique combination recited in new Claim 20.

Specifically, New Claims 20 and 28 recite, in relevant part: "incrementing a read channel count upon receipt of inbound data from the ED by the PU;" "issuing a read channel instruction to decrement the read channel count upon processing of received inbound data by the PU;" "incrementing a write channel count upon receipt of outbound data from the PU by the ED;" "issuing a write channel instruction to decrement the write channel count upon transmission by the PU of the outbound data to the ED;" and "accessing the read channel count to determine whether the PU has received data from the ED." Support for these amendments can be found, among other places at Page 5, line 27 to Page 7, line 6; and Page 8, lines 3-18 of the Original Application.

Applicants respectfully submit that Van Loo does not teach the above elements. Instead, Van Loo teaches a message queuing system based on downstream slot availability, "The masters and controller thus have at all times information on the number of available slots in the queue immediately downstream." Van Loo, Paragraph [0008]. Further, "The masters and the controller are prevented from issuing any transaction requests (or to initiate write-data transfer requests) *downstream* when the respective counter indicates that the corresponding request or data queue downstream is full." Van Loo, Paragraph [0006] (emphasis added).

The novel invention described in the Claims, however, includes "incrementing a read channel count upon receipt of inbound data from the ED by the PU;" and "accessing the read channel count to determine whether the PU has received data from the ED." Applicant respectfully

submits that for this reason alone, Van Loo fails to teach each and every element as recited in the Claims. Applicants therefore also respectfully submit that Claims 20 and 28, and their dependent Claims, are therefore allowable over Van Loo and the remaining art of record, in any combination.

Applicants note that cancelled Claims 7-13 and 15-18 represent Claim Group II, as elected in Response to a Restriction Requirement dated September 12, 2006. Applicants respectfully submit that new Claims 20-35 are also in Claim Group II. For example, cancelled Claim 9 recited, "retrieving all the data stored in the read channel when the channel is read;" and "resetting a channel counter associated with said read channel to a predetermined value each time the channel is read." And cancelled Claim 15 recited, "sending data to a write channel via a write channel instruction;" "sending a channel count read instruction to a counter associated with said write channel;" and "ascertaining that a count indication returned is within a predetermined range of values before sending more data to said write channel."

Applicants therefore respectfully submit that new Claims 20-35 are also in Claim Group II and are therefore suitable for examination. Moreover, in light of the above analysis regarding Van Loo, Applicants therefore also respectfully request that new Claims 23-35 be allowed.

Applicants have now addressed all of the Claim objections and rejections cited in the Office Action. In view of the amendments to the Claims and Applicants' remarks, Applicants believe that pending Claims 20-35 are in condition for allowance, and respectfully request allowance of Claims 20-35.

Applicants believe no additional fees are due in this Response. In the event that any other fees are due, Applicants hereby authorize the Commissioner to charge any required fees due (other than issue fees), and to credit any overpayment made, in connection with the filing of this paper to Deposit Account No. 09-0447 of IBM Corporation.

Applicants believe that the present Response contains a complete response to the issues raised in the Office Action. Applicants respectfully request full reconsideration. If the Examiner should have any questions, comments or suggestions, the undersigned attorney earnestly requests a telephone conference. In particular, should the Examiner deem that any further amendment is desirable to place this application in condition for allowance, Applicants invite the Examiner to telephone the undersigned at the number listed below.

Respectfully submitted,

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